



**Darnall, Sikes,
Gardes Frederick.**

(A Corporation of Certified Public Accountants)

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the board members
Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

Re: St. Mary Council on Aging.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA), solely to assist you with respect to the reported number of service units performed for the Title III B, III D, and III E programs by St. Mary Council on Aging, Inc. during the three month reporting period ended September 30, 2004. St. Mary Council on Aging, Inc.'s management is responsible for reporting the number of units for the programs previously mentioned. This agreed-upon engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

INQUIRES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

The following inquiries were conducted with employees of the Council:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medication Management, In-Home Respite and Personal Care?

Response: Yes, for all communities within St. Mary Parish.

- Is a written description of the various programs available to the public?

Response: Pamphlets are provided to consumers. The council has a pamphlet which provides a brief explanation of their programs, including Homemaker, I & A, Transportation, Wellness, Medication Management and Personal Care programs. The council also has a separate pamphlet which provides a summary of the In-Home Respite and Personal Care programs.

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- Are consumer rosters maintained for each program?

Response: Yes, the roster includes the name of the consumer and the consumer's home telephone number.

- Are waiting lists maintained for the Homemaker, In-Home Respite and Personal Care programs?

Response: The Homemaker program has a waiting list which is maintained for consumers requesting services. The In-Home Respite and Personal Care programs do not have a waiting list since all consumers requesting services are currently being served.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, In-Home Respite and Personal Care programs?

Response: Yes, documentation for each consumer receiving services from the Homemaker, In-Home Respite and Personal Care programs is placed in the consumer's file. (See Table A for a summary of findings relating to documentation of services provided.)

- Do Homemaker personnel prepare meals, run errands, assist with shopping, etc.?

Response: Generally no, however a few Homemaker personnel will perform these services, but only if the consumer request them to do so.

- Is there a policy for Homemaker, Transportation, In-Home Respite and Personal Care consumers to file grievances?

Response: Yes and every consumer is provided a copy of the policy.

- Is an Information & Assistance resource file maintained? If so, how often is the resource file updated?

Response: Yes, each employee is provided a resource book that they maintain on their desk for referencing.

- Is a phone log maintained for the Information & Assistance program of the consumers who call and the service/assistance requested?

Response: No, a referral sheet is prepared instead and provided to the respective person who may assist the consumer depending on the nature of services requested.

- What form of documentation is available to verify consumers have received Information & Assistance, Wellness and Medical Management services?

Response: Employees maintain a log on a daily basis and from these logs the council prepares a monthly report. (We were provided the logs for the three months ended September 30, 2004 and we compared the total units of service provided per the logs to the SAMS report obtained from CAAA. See Table A for a summary of findings.)

- Is a trip log maintained for Transportation?

Response: Yes, maintained on a daily basis and is summarized monthly. (We obtained the logs for the three month period July 1, 2004 through September 30, 2004 and compared the total units provided per the logs to the SAMS report provided by CAAA. See Table A below for a summary of findings.)

TABLE A
UNITS PROVIDED

Program	Type of Service	Units per CAAA	Units per Logs	Differences Noted
III B	Homemaker	1,952.00	1,952.00	-
III B	I & A	183.00	183.00	-
III B	Transportation	1,600.00	1,600.00	-
III B	Telephoning	1,177.00	1,177.00	-
III B	Outreach	69.00	69.00	-
III B	Visiting	156.00	156.00	-
III D	Medication Mgmt	147.00	147.00	-
III D	Wellness	2,823.00	2,823.00	-
III E	Outreach	40.00	40.00	-
III E	I & A	84.00	84.00	-
III E	In-Home Respite	349.50	353.50	4.00
III E	Personal Care	123.75	123.25	(0.50)

- Are procedures in place for participants to make reservations for Transportation services?

Response: Yes, consumers are asked to provide a twenty-four hour notice.

- With regards to consumer assessments, (1) are assessments of consumers conducted for Title III programs, (2) are initial assessments conducted timely, and (3) are consumers re-assessed annually?

Response: Yes, all potential consumers receive an initial assessment prior to receiving services under the Title III programs and are re-assessed annually.

PROCEDURES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

1. Obtain a schedule of units provided during the three month period ending September 30, 2004.

We obtained the Agency Summary Report from CAAA for the reporting period of July 1, 2004 through September 30, 2004.

2. Determine how the council verifies the number of units provided.

The council maintains service logs to monitor the units of service provided among the various programs. The information from the individual logs are summarized monthly and entered into the SAMS program. As noted in Table A on page 3, we compared the number of units provided per the Agency Summary Report to the council's logs and noted differences for the In-Home Respite and Personal Care programs.

3. Obtain unit cost information and agree contract with Cajun AAA and the SAMS report.

We obtained unit cost information from the council's contract with CAAA and compared the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted as follows:

<u>Program/Service</u>	<u>Unit Cost per SAMS Report</u>	<u>Unit Cost per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B			
Homemaker	\$ 7.43	\$ 5.04	\$ 5.04
Information & Assistance	7.43	7.43	7.43
Transportation	3.79	3.79	3.79
Title III D			
Wellness	1.55	1.55	1.55
Medication Management	10.34	10.34	10.34
Title III E			
In-Home Respite	13.77	13.54	13.54
Personal Care	13.21	13.21	13.21

Although the unit cost per the SAMS report for Homemaker and In-Home Respite programs did not coincide with the unit cost per the contract, the costs reimbursed per the quarterly reimbursement report prepared by CAAA did agree to the contract amount.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended September 30, 2004.

We obtained a summary of consumers receiving services during the calendar quarter ended September 30, 2004 from the SAMS Agency Summary Report provided by CAAA and systematically selected a sample of sixty consumers.

5. Utilizing the sample selected above, (1) verify that an assessment has been performed within the past twelve month period preceding the three month period being evaluated and (2) trace the number of service units provided per the SAMS report transmitted to CAAA to the individual monthly rosters and daily service logs.

Based on the procedures performed, we noted the following:

Assessments:

No exceptions noted, each consumer selected in the sample had an assessment in their file and the assessment was performed within the past twelve months.

Units of Service:

We noted four individuals for whom the number of units provided differed from the number of units submitted to CAAA. Two individuals, one in Homemaker and one in Wellness, received a combined 12 units of service more than was reported while two individuals, one in I & A and one in Telephoning, received a combined 3 units less than was reported.

The chart below summarizes the results of our procedures performed:

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Daily Logs
III B	Homemaker	196	8	76	80
III B	Information & Assistance	176	7	8	7
III B	Transportation	63	3	175	175
III B	Telephoning	295	11	40	38
III B	Outreach	69	3	3	3
III B	Visiting	155	6	6	6
III D	Medication Management	147	6	6	6
III D	Wellness	236	9	66	74
III E	Outreach	40	2	2	2
III E	Information & Assistance	84	4	4	4
III E	In-Home Respite	19	0	0	0
III E	Personal Care	17	1	10	10
Totals		1,497	60	396	405

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the reporting of service units provided. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and St. Mary Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

Dannall, Sikes, Gardes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
February 25, 2005